

RETIREMENT BENEFIT OBLIGATION

General Ledger Subsidiary Sheet

COMPANY NAME:

PLAN NAME:

ACCOUNT NO:

FISCAL YEAR:

OBLIGATION RECONCILIATION SUMMARY			
Beginning Balance (RBO)		Expected Return on Plan Assets	
Service Cost		Actuarial (Gain) / Loss	
Interest Cost		Benefits Paid to Retirees	
Prior Service Cost (Amendments)		Ending Balance (RBO)	

DATE	REFERENCE NO.	TRANSACTION DESCRIPTION / PARTICULARS	DEBIT (DECREASE)	CREDIT (INCREASE)	CUMULATIVE BALANCE

PREPARED BY

REVIEWED BY

AUTHORIZED APPROVAL